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EXTRAORDINARY

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PART II—Section 3—Sub-Section (i)

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue and Insurance)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 25th May 1967

G.S.R. 779.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944, namely:—

1. These rules may be called the Central Excise (Ninth Amendment) Rules, 1967.

2. In the Central Excise Rules, 1944, for rule 9A, the following rule shall be substituted, namely:—

"9A. Date for determination of duty and tariff valuation.—

(1) The rate of duty and tariff valuation, if any, applicable to any excisable goods shall be the rate and valuation in force,

(i) in the case of goods cleared from the premises of a curer on payment of duty, on the date on which the duty is assessed; and

(ii) in the case of goods cleared from a factory or a warehouse, subject to sub-rules (2) and (3), on the date of the actual removal of such goods from such factory or warehouse.

(2) If the goods have previously been removed from warehouse under bond to be rewarehoused, and the duty is paid on such goods without their being rewarehoused, the rate and valuation, if any, applicable thereto shall be the rate and valuation, if any, in force on the date on which duty is paid or, if duty is paid through an account-current maintained with the Collector under rule 9, on the date on which an application in the proper form is delivered to the officer-in-charge of the warehouse from which the goods were removed.

(3) Where any person who has removed excisable goods for export in bond fails to export or to furnish proof of such export to the satisfaction of the Collector or applies to the Collector for permission to divert the goods for home consumption, the rate of duty leviable and the tariff valuation, if any, in respect of such goods shall be the rate and valuation in force on the date on which the duty is paid.

(4) The rate and valuation, if any, applicable to cases of losses of goods shall—

(i) where the loss occurs in a curer's premises or in a curer's private bonded store-room, be the rate and valuation, if any, in force on the date on which such loss is discovered by the proper officer or made known to him;

(ii) where the loss occurs in transit from a curer's premises or a curer's private bonded store-room to a warehouse, from one warehouse to another or during the course of processing of the goods in a warehouse, be the rate and valuation, if any, in force on the date on which the goods are warehoused in the warehouse of destination or the processing thereof is completed, as the case may be; and

(iii) where the loss occurs in storage, whether in a factory or in a warehouse, be the rate and valuation, if any, in force on the date on which such loss is discovered by the proper officer or made known to him.

(5) In all other cases, the rate of duty and tariff valuation, if any, applicable to excisable goods shall be the rate and valuation in force on the date on which duty is paid.

Explanation.—For the purposes of clause (ii) of sub-rule (1), goods—

(i) on which duty has been paid,

(ii) which have been loaded into railway wagon or other vehicle, and

(iii) for which the railways or the transport agency, as the case may be, has issued a receipt in favour of the purchaser of the said goods, shall be deemed to have been removed from the factory or warehouse, as the case may be, even though the wagon or other vehicle laden with the said goods may continue to be stationed within the factory or warehouse premises."

[No. 75-C/67-C.E.—F. No. 23/29/63-CXVI (Pt.).]

G.S.R. 780.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944, namely:—

(1) These rules may be called the Central Excise (Tenth Amendment) Rules, 1967.

(2) In the Central Excise Rules, 1944, in Chapter III, in rule 9B—

(i) for sub-rule (1), the following sub-rule shall be substituted, namely:—

"(1) Notwithstanding anything contained in these rules,—

(a) where the proper officer is satisfied that a manufacturer, curer or owner of excisable goods is unable to produce any document or furnish any information necessary for the assessment of duty on the goods; or

(b) where the proper officer deems it necessary to subject the excisable goods to any chemical or any other test for the purpose of assessment of duty thereon; or

(c) where a manufacturer, curer or owner of excisable goods has produced all the necessary documents and furnished full information for the assessment of duty, but the proper officer deems it necessary to make further inquiry (including the inquiry to satisfy himself about the due observance of the conditions imposed in respect of the goods after their removal) for assessing the duty;

the proper officer may, on presentation of the application for removal in the prescribed form, direct that the duty due on such goods shall, pending the production of such documents or furnishing of such information or completion of such test or inquiry, be assessed provisionally.";

(ii) in sub-rule (3), for the word "warehoused", the word "excisable" shall be substituted.

[No. 75-D/67-C.E.—F. No. 2/21/66-CX-I.]

S. K. BHATTACHARJEE, Jt. Secy.

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